

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16209701200000
City of Sergeant Bluff, Iowa
401 Fourth St.
Sergeant Bluff, IA 51054

(Please correct any error in name, address, and ZIP Code)

WHEN
COMPLETED,
PLEASE
RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,711,938		1,711,938	1,712,619
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,711,938		1,711,938	1,712,619
Delinquent property taxes	0		0	
TIF revenues	100,040		100,040	120,139
Other city taxes	535,997	0	535,997	422,555
Licenses and permits	99,564	0	99,564	22,100
Use of money and property	84,631	9,789	94,420	60,000
Intergovernmental	1,024,743	65,804	1,090,547	1,064,600
Charges for fees and service	187,171	4,703,742	4,890,913	5,043,535
Special assessments	1,511	0	1,511	0
Miscellaneous	88,767	1,471	90,238	31,150
Other financing sources	1,636,571	650,000	2,286,571	2,873,593
Total revenues and other sources	5,470,933	5,430,806	10,901,739	11,350,291
Expenditures and Other Financing Uses				
Public safety	1,128,505	0	1,128,505	1,209,140
Public works	409,238	0	409,238	433,880
Health and social services	9,635	0	9,635	13,300
Culture and recreation	584,946	0	584,946	557,740
Community and economic development	46,005	0	46,005	78,000
General government	587,940	0	587,940	599,750
Debt service	452,732	0	452,732	958,938
Capital projects	619,496	0	619,496	1,296,220
Total governmental activities expenditures	3,838,497	0	3,838,497	5,146,968
Business type activities	0	7,054,178	7,054,178	6,830,525
Total ALL expenditures	3,838,497	7,054,178	10,892,675	11,977,493
Other financing uses, including transfers out	1,302,039	332,282	1,634,321	2,206,993
Total ALL expenditures/And other financing uses	5,140,536	7,386,460	12,526,996	14,184,486
Excess revenues and other sources over (Under) Expenditures/And other financing uses	330,397	-1,955,654	-1,625,257	-2,834,195
Beginning fund balance July 1, 2012	1,832,508	4,441,339	6,273,847	6,273,847
Ending fund balance June 30, 2013	2,162,905	2,485,685	4,648,590	3,439,652

Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 6,225,000	Other long-term debt	\$ 3,582,000
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 11,315,627

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,091,358	300,636		319,944			1,711,938			1,711,938	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,091,358	300,636		319,944	0	0	1,711,938		T01	1,711,938	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,091,358	300,636		319,944	0	0	1,711,938			1,711,938	6
7	TIF revenues			100,040				100,040		T01	100,040	7
	Other city taxes											
8	Utility tax replacement excise taxes	4,119						4,119		T15	4,119	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	6,429						6,429		T19	6,429	12
13	Hotel/motel tax	18,201						18,201		T19	18,201	13
14	Other local option taxes		507,248					507,248		T09	507,248	14
15	TOTAL OTHER CITY TAXES	28,749	507,248	0	0	0	0	535,997	0		535,997	15
16	Section B - LICENSES AND PERMITS	99,564						99,564		T29	99,564	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	23,080	3,686					26,766	9,789	U20	36,555	18
19	Rents and royalties	57,865						57,865		U40	57,865	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	80,945	3,686	0	0	0	0	84,631	9,789		94,420	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes	766						766		B30	766	31
32								0			0	32
33	Total Federal grants and reimbursements	766	0	0	0	0	0	766	0		766	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		404,803					404,803		C46	404,803	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,768				477,667		480,435	65,804	C89	546,239	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	2,768	404,803	0	0	477,667	0	885,238	65,804		951,042	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions	48,076						48,076		D89	48,076	65
66	Fire/EMT service							0		D89	0	66
67	Fuel purchases from County & School	55,663						55,663		D89	55,663	67
68	School liason officer	35,000						35,000			35,000	68
69								0			0	69
70	Total local grants and reimbursements	138,739	0	0	0	0	0	138,739	0		138,739	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	142,273	404,803	0	0	477,667	0	1,024,743	65,804		1,090,547	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	883,616	A91	883,616	73
74	Sewer							0	859,840	A8Ø	859,840	74
75	Electric							0	2,542,717	A92	2,542,717	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	331,608	A81	331,608	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	85,961	A80	85,961	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	183						183		A89	183	90
91	Prisoner care							0		A89	0	91
92	Fire service charges		55,787					55,787		A89	55,787	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	130,062						130,062		A61	130,062	100
101	Animal control charges	1,000						1,000		A89	1,000	101
102	Other charges - Specify							0			0	102
103	Miscellaneous	139						139			139	103
104	TOTAL CHARGES FOR SERVICE	131,384	55,787	0	0	0	0	187,171	4,703,742		4,890,913	104
105												105
106	Section F - SPECIAL ASSESSMENTS					1,511		1,511		U01	1,511	106
107	Section G - MISCELLANEOUS											107
108	Contributions		3,737					3,737		U99	3,737	108
109	Deposits and sales/fuel tax refunds	6,820						6,820		U99	6,820	109
110	Sale of property and merchandise	25,652						25,652		U11	25,652	110
111	Fines	19,908						19,908		U30	19,908	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Miscellaneous	29,319	3,331					32,650	1,471		34,121	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	81,699	7,068	0	0	0	0	88,767	1,471		90,238	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF SERGEANT BLUFF					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,655,972	1,279,228	100,040	319,944	479,178	0	3,834,362	4,780,806		8,615,168	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	2,250						2,250		NR	2,250	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0	650,000	NR	650,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,154,282				359,900		1,514,182			1,514,182	127
128	<i>Internal TIF loans and transfers in</i>				120,139			120,139			120,139	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,156,532	0	0	120,139	359,900	0	1,636,571	650,000		2,286,571	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,812,504	1,279,228	100,040	440,083	839,078	0	5,470,933	5,430,806		10,901,739	132
133												133
134	Beginning fund balance July 1, 2012	996,687	683,771	0	158,242	-6,192		1,832,508	4,441,339		6,273,847	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	3,809,191	1,962,999	100,040	598,325	832,886	0	7,303,441	9,872,145		17,175,586	136
137												137
138												138
139												139
140												140
141												141
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	872,251						872,251		E62	872,251	2
3	Purchase of land and equipment	24,763						24,763		G62	24,763	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	144,482	39,817					184,299		E24	184,299	13
14	Purchase of land and equipment	5,181						5,181		G24	5,181	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	42,011						42,011		E66	42,011	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,088,688	39,817	0	0	0	0	1,128,505			1,128,505	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	409,238						409,238		E44	409,238	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	409,238	0	0	0	0	0	409,238			409,238	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	9,635						9,635		E79	9,635	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	9,635	0	0	0	0	0	9,635			9,635	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	16,198						16,198		E52	16,198	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,882						1,882		E61	1,882	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	184,948						184,948		E61	184,948	127
128	Purchase of land and equipment	5,000						5,000		G61	5,000	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	178,791						178,791		E61	178,791	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	184,562						184,562		E61	184,562	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment	13,565						13,565		G61	13,565	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	584,946	0	0	0	0	0	584,946			584,946	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	24,543						24,543		E89	24,543	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	21,462						21,462		E89	21,462	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	46,005	0	0	0	0	0	46,005			46,005	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	30,214						30,214		E29	30,214	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	538,425						538,425		E23	538,425	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	19,301						19,301		E31	19,301	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	587,940	0	0	0	0	0	587,940			587,940	176
177	Section G — DEBT SERVICE				452,732			452,732			452,732	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	452,732	0	0	452,732			452,732	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Street Projects					619,496		619,496			619,496	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	619,496	0	619,496			619,496	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	619,496	0	619,496			619,496	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,726,452	39,817	0	452,732	619,496	0	3,838,497			3,838,497	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								415,980	E91	415,980	198
199	Purchase of land and equipment								21,250	G91	21,250	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								913,029	E80	913,029	201
202	Purchase of land and equipment									G80	0	202
203	Construction								1,092,030	F80	1,092,030	203
204	Electric — Current operation								2,685,737	E92	2,685,737	204
205	Purchase of land and equipment									G92	0	205
206	Construction								498,374	F92	498,374	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								295,711	E81	295,711	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								121,581	E80	121,581	230
231	Purchase of land and equipment									G80	0	231
232	Construction								231,096	F80	231,096	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF SERGEANT BLUFF			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								779,390		779,390	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								7,054,178		7,054,178	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,726,452	39,817	0	452,732	619,496	0	3,838,497	7,054,178		10,892,675	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		1,181,900					1,181,900	332,282		1,514,182	255
256	Internal TIF loans/repayments and transfers out			120,139				120,139			120,139	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	1,181,900	120,139	0	0	0	1,302,039	332,282		1,634,321	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,726,452	1,221,717	120,139	452,732	619,496	0	5,140,536	7,386,460		12,526,996	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								2,485,685		2,485,685	269
270	Total ending fund balance June 30, 2013	1,082,739	741,282	-20,099	145,593	213,390	0	2,162,905	2,485,685		4,648,590	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,809,191	1,962,999	100,040	598,325	832,886	0	7,303,441	9,872,145		17,175,586	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SERGEANT BLUFF

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,615,927	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 472,222	29U \$ 0	39U \$ 142,955	49U \$ 329,267	49U \$	49U \$	49U \$	I91 \$ 23,780
2. Sewer utility	19U 2,783,000	29U 650,000	39U 255,000	49U 3,178,000	49U	49U	49U	I89 100,845
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify 2010 GO	19U	29U	39U	49U	49U	49U	49U	I89
10. 2008 GO	19U 1,075,000	29U 0	39U 35,000	49U 1,040,000	49U	49U	49U	I89 42,578
11. 2009 GO	19U 1,732,778	29U	39U 247,045	49U 1,485,733	49U	49U	49U	I89 48,162
12. 2010 GO	19U 282,000	29U	39U 90,000	49U 192,000	49U	49U	49U	I89 -12,053
13. SRF Water	19U 3,727,000	29U	39U 145,000	49U	49U	49U	49U 3,582,000	I89 111,810
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	10,072,000	650,000	915,000	6,225,000	0	0	3,582,000	315,122

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	226,312,540	x .05 = \$	11,315,627

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	145,593	\$		4,502,997	4,648,590

REMARKS

V98

FORM F-66(IA-2) (5-8-2013)

Page 13